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B&O Manufacturing, Inc.

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO/OAKLAND DIVISION**

## **B&O MANUFACTURING, INC.,**

v. Plaintiff,

## **HOME DEPOT U.S.A., INC.,**

Defendant.

Case No.: C 07-02864 JSW

**DECLARATION OF JERRY J. KRAUSE  
IN SUPPORT OF OPPOSITION TO  
DEFENDANT'S MOTION TO  
TRANSFER VENUE TO THE  
NORTHERN DISTRICT OF GEORGIA  
AND TO DISMISS COUNTS TWO  
THROUGH FIVE OF PLAINTIFF'S  
SECOND AMENDED COMPLAINT**

Date: November 2, 2007  
Time: 9:00 a.m.  
Ctrm: 2, 17<sup>th</sup> Floor  
Judge: Hon. Jeffrey S. White

I, Jerry J. Krause, declare and state:

1. I reside in the city of San Carlos, California. I have personal knowledge of all facts set forth in this Declaration, and I am competent to so testify if called upon as a witness.

2. I am a partner at the certified public accounting firm of Ireland San Fillipo, LLP which has been the accounting firm for B&O Manufacturing, Inc., for the purpose of preparation of corporate tax returns for at least the last ten consecutive years. I have been the managing partner on this account for the same period of time.

1       3. The accounting records that were used in the preparation of the previously mentioned tax  
2 returns, and which constitute a substantial percentage of the records which would be used in the  
3 computation of sales, damages and related matters in this lawsuit are stored at the office of Ireland  
4 San Fillipo, LLP which is located in San Mateo, California.

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7       I declare under penalty of perjury under the laws of the United States of America that the  
8 foregoing is true and correct.

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10 Executed on September 28, 2007.

/s/ Jerry J. Krause

Jerry J. Krause

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